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GOVERNMENT GAZETTE

BOLETIM OFICIAL

SUPPLEMENT

(SUPLEMENTO)

GOVERNMENT OF GOA, DAMAN AND DIU

ORDER

The Central Sales Tax Act, 1956, The Central Sales Tax (Registration & Turnover) 57, with the modifications inserted by Order No. GSR 896, dated the 23rd September, 1958 and the Central Sales Tax (Union Territories) Rules, 1957, which came into force in this territory of Goa, Daman and Diu by Order dated 21st January 1963, are reproduced below for the information of the general public.

P. J. Fernandes

Administrator of Goa, Daman and Diu

Panjim, 25th March, 1963.

GOVERNMENT OF INDIA

MINISTRY OF LAW

The Central Sales Tax Act, 1956

(74 of 1956)

[21st December, 1956.]

An Act to formulate principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or commerce or outside a State or in the course of import into or export from India, to provide for the levy, collection and distribution of taxes on sales of goods in the course of inter-State trade or commerce and to

declare certain goods to be of special importance in inter-State trade or commerce and specify the restrictions and conditions to which State laws imposing taxes on the sale or purchase of such goods of special importance shall be subject.

Be it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title,
extent and
commencement.

1. (1) This Act may be called the Central Sales Tax Act, 1956.

(2) It extends to the whole of India ^{1*} * * *.

(3) It shall come into force on such date² as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "appropriate State" means—

(i) in relation to a dealer who has one or more places of business situate in the same State, that State;

¹ The words "except the State of Jammu and Kashmir" omitted by Act 5 of 1958, s. 2.

² 5th January, 1957, all sections except s. 15, vide S. R. O. No. 78, dated 4th January, 1957, Gazette of India, Extraordinary, Pt. II, Sec. 3, p. 57 and s. 15 with effect from 1st October, 1958, vide Notification No. G. S. R. 897, dated 23rd September, 1958, Gazette of India, Extraordinary, Pt. II, Sec. III (i), dated 1st October, 1958.

- (ii) in relation to a dealer who has ^{1*} * places of business situate in different States, every such State with respect to the place or places of business situate within its territory;
- * * * *
- (b) "dealer" means any person who carries on the business of [buying or selling goods], and includes a Government which carries on such business;
- (c) "declared goods" means goods declared under section 14 to be of special importance in inter-State trade or commerce;
- (d) "goods" includes all materials, articles, commodities and all other kinds of movable property, but does not include [newspapers,] actionable claims, stocks, shares and securities;
- ⁴[(dd) "place of business" includes—
- (i) in any case where a dealer carries on business through an agent (by whatever name called), the place of business of such agent;
 - (ii) a warehouse, godown or other place where a dealer stores his goods; and
 - (iii) a place where a dealer keeps his books of account;]
- (e) "prescribed" means prescribed by rules made under this Act;
- (f) "registered dealer" means a dealer who is registered under section 7;
- (g) "sale", with its grammatical variations and cognate expressions, means any transfer of property in goods by one person to another for cash or for deferred payment or for any other valuable consideration, and includes a transfer of goods on the hire-purchase or other system of payment by instalments, but does not include a mortgage or hypothecation of or a charge or pledge on goods;
- (h) "sale price" means the amount payable to a dealer as consideration for the sale of any goods, less any sum allowed as cash discount according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before the delivery thereof other than the cost of freight or delivery or the cost of installation in cases where such cost is separately charged;
- (i) "sales tax law" means any law for the time being in force in any

State or part thereof which provides for the levy of taxes on the sale or purchase of goods generally or on any specified goods expressly mentioned in that behalf, and "general sales tax law" means the law for the time being in force in any State or part thereof which provides for the levy of tax on the sale or purchase of goods generally;

- (j) "turnover" used in relation to any dealer liable to tax under this Act means the aggregate of the sale prices received and receivable by him in respect of sales of any goods in the course of inter-State trade or commerce made during any prescribed period and determined in the prescribed manner;
- (k) "year", in relation to a dealer, means the year applicable in relation to him under the general sales tax law of the appropriate State, and where there is no such year applicable, the financial year.

CHAPTER II

Formulation of principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or commerce or outside a State or in the course of Import or Export

When is a
sale or pur-
chase of
goods said to
take place in
the course of
inter-State
trade or
commerce.

3. A sale or purchase of goods shall be deemed to take place in the course of inter-State trade or commerce if the sale or purchase

- (a) occasions the movement of goods from one State to another; or
- (b) is effected by a transfer of documents of title to the goods during their movement from one State to another.

Explanation 1. — Where goods are delivered to a carrier or other bailee for transmission, the movement of the goods shall, for the purposes of clause (b), be deemed to commence at the time of such delivery and terminate at the time when delivery is taken from such carrier or bailee.

Explanation 2. — Where the movement of goods commences and terminates in the same State it shall not be deemed to be a movement of goods from one State to another by reason merely of the fact that in the course of such movement the goods pass through the territory of any other State.

When is a
sale or pur-
chase of
goods said to
take place
outside a
State.

4. (1) Subject to the provisions contained in section 3, when a sale or purchase of goods is determined in accordance with sub-section (2) to take place inside a State, such sale or purchase shall be deemed to have taken place outside all other States.

¹The words "one or more" omitted by Act 31 of 1958, s. 2 (w.e.f. 1-10-1958).

"Explanation" omitted by s. 2, *ibid.* (w.e.f. 1-10-1958).

²Subs. by s. 2, *ibid.*, for "selling goods" (w.e.f. 1-10-1958).

³Ins. by s. 2, *ibid.* (w.e.f. 1-10-1958).

(2) A sale or purchase of goods shall be deemed to take place inside a State if the goods are within the State—

- (a) in the case of specific or ascertained goods, at the time the contract of sale is made; and
- (b) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale by the seller or by the buyer, whether assent of the other party is prior or subsequent to such appropriation.

Explanation.—Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of this sub-section shall apply as if there were separate contracts in respect of the goods at each of such places.

When is a
sale or pur-
chase of gods
said to take
place in the
course of im-
port or ex-
port.

5. (1) A sale or purchase of goods shall be deemed to take place in the course of the export of the goods out of the territory of India only if the sale or purchase either occasions such export or is effected by a transfer of documents of title to the goods after the goods have crossed the customs frontiers of India.

(2) A sale or purchase of goods shall be deemed to take place in the course of the import of the goods into the territory of India only if the sale or purchase either occasions such import or is effected by a transfer of documents of title to the goods before the goods have crossed the customs frontiers of India.

CHAPTER III

Inter-State Sales Tax

Liability to
tax on inter-
-State sales.

6. ¹[(1)] Subject to the other provisions contained in this Act, every dealer shall, with effect from such date² as the Central Government may, by notification in the Official Gazette, appoint not being earlier than thirty days from the date of such notification, be liable to pay tax under this Act on all sales effected by him in the course of inter-State trade or commerce during any year on and from the date so notified.

³[(2)] Notwithstanding anything contained in sub-section (1), where a sale in the course of inter-State trade or commerce of goods of the description referred to in sub-section (3) of section 8—

- (a) has occasioned the movement of such goods from one State to another; or
- (b) has been effected by a transfer of documents of title to such goods during their movement from one State to another;

any subsequent sale to a registered dealer during such movement effected by a trans-

fer of documents of title to such goods shall not be subject to tax under this Act:

Provided that no such subsequent sale shall be exempt from tax under this sub-section unless the dealer effecting the sale furnishes to the prescribed authority in the prescribed manner a certificate duly filled and signed by the registered dealer from whom the goods were purchased, containing the prescribed particulars.]

Registration
of dealers.

7. (1) Every dealer liable to pay tax under this Act shall, within such time as may be prescribed for the purpose, make an application for registration under this Act to such authority in the appropriate State as the Central Government may, by general or special order, specify, and every such application shall contain such particulars as may be prescribed.

¹[(2)] Any dealer liable to pay tax under the sales tax law of the appropriate State or where there is no such law in force in the appropriate State or any part thereof, any dealer having a place of business in that State or part, as the case may be, may, notwithstanding that he is not liable to pay tax under this Act, apply for registration under this Act to the authority referred to in sub-section (1), and every such application shall contain such particulars as may be prescribed.

Explanation.—For the purposes of this sub-section, a dealer shall be deemed to be liable to pay tax under the sales tax law of the appropriate State notwithstanding that under such law a sale or purchase made by him is exempt from tax or a refund or rebate of tax is admissible in respect thereof.]

(3) If the authority to whom an application under sub-section (1) or sub-section (2) is made is satisfied that the application is in conformity with the provisions of this Act and the rules made thereunder, he shall register the applicant and grant to him a certificate of registration in the prescribed form which shall specify the class or classes of goods for the purposes of sub-section (1) of section 8.

²[(4)] A certificate of registration granted under this section may—

- (a) either on the application of the dealer to whom it has been granted, or, where no such application has been made, after due notice to the dealer, be amended by the authority granting it if he is satisfied that by reason of the registered dealer having changed the name, place or nature of his business or the class or classes of goods in which he carries on

¹S. 6 renumbered as sub-section (1) of that section by Act 31 of 1958, s. 3 (w.e.f. 1-10-1958).

²1st July, 1957, vide Notification No. S. R. O. 940-A, dated 26th March, 1957, see Gazette of India, Extraordinary, Pt. II, Sec. 3, p. 1233/1.

³Ins. by Act 31 of 1958, s. 3 (w.e.f. 1-10-1958).

¹Subs. by s. 4 *ibid.*, for the original sub-section (4) (w.e.f. 1-10-1958).

²Subs. by Act 31 of 1958, s. 4, for the original sub-section (2) (w.e.f. 1-10-1958).

business or for any other reason the certificate of registration granted to him requires to be amended; or

- (b) be cancelled by the authority granting it where he is satisfied, after due notice to the dealer to whom it has been granted, that he has ceased to carry on business or has ceased to exist, or in the case of a dealer registered under sub-section (2) has ceased to be liable to pay tax under the sales tax law of the appropriate State or for any other sufficient reason.]

(5) A registered dealer may apply in the prescribed manner not later than six months before the end of a year to the authority which granted his certificate of registration for the cancellation of such registration, and the authority shall, unless the dealer is liable to pay tax under this Act, cancel the registration accordingly, and where he does so, the cancellation shall take effect from the end of the year.

Rates of tax on sales in the course of inter-State trade or commerce. 8. 1[(1) Every dealer, who in the course of inter-State trade or commerce —

- (a) sells to the Government any goods; or
- (b) sells to a registered dealer other than the Government goods of the description referred to in sub-section (3);

shall be liable to pay tax under this Act, which shall be one per cent of his turnover.

(2) The tax payable by any dealer on his turnover in so far as the turnover or any part thereof relates to the sale of goods in the course of inter-State trade or commerce not falling within sub-section (1)—

- (a) In the case of declared goods, shall be calculated at the rate applicable to the sale or purchase of such goods inside the appropriate State; and
- (b) in the case of goods other than declared goods, shall be calculated at the rate of seven per cent or at the rate applicable to the sale or purchase of such goods inside the appropriate State, whichever is higher;

and for the purpose of making any such calculation any such dealer shall be deemed to be a dealer liable to pay tax under the sales tax law of the appropriate State, notwithstanding that he, in fact, may not be so liable under that law.

(2A) Notwithstanding anything contained in sub-section (1) or sub-section

(2), if under the sales tax law of the appropriate State the sale or purchase, as the case may be, of any goods by a dealer exempt from tax generally or is subject to tax generally at a rate which is lower than one per cent (whether called a tax or fee or by any other name), the tax payable under this Act on his turnover in so far as the turnover or any part thereof relates to the sale of such goods shall be nil or, as the case may be, shall be calculated at the lower rate.

Explanation. — For the purposes of this sub-section a sale or purchase of goods shall not be deemed to be exempt from tax generally under the sales tax law of the appropriate State if under that law it is exempt only in specified circumstances or under specified conditions or in relation to which the tax is levied at specified stages or otherwise than with reference to the turnover of the goods.

(3) The goods referred to in clause (b) sub-section (1) —

- (a) in the case of declared goods are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for re-sale by him;

in the case of goods other than declared goods are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for re-sale by him or subject to any rules made by the Central Government in this behalf, for use by him in the manufacture or processing or goods for sale or in mining or in the generation or distribution of electricity or any other form of power;

- (c) are containers or other materials specified in the certificate of registration of the registered dealer purchasing the goods, being containers or materials intended for being used for the packing of goods for sale;

- (d) are containers or other materials used for the packing of any goods or classes of goods specified in the certificate of registration referred to in clause (a) or clause (b) or for the packing of any containers or other materials specified in the certificate of registration referred to in clause (c).

(4) The provisions of sub-section (1) shall not apply to any sale in the course of inter-State trade or commerce unless the dealer selling the goods furnishes to the prescribed authority the prescribed manner —

- (a) a declaration duly filled and signed by the registered dealer

*Subs. by Act 31 of 1958, s. 5, for the original sub-sections (1) to (4) (w.e.f. 1-10-1958).

- to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority; or
- (b) if the goods are sold to the Government, not being a registered dealer, a certificate in the prescribed form duly filled and signed by a duly authorised officer of the Government.]

(5) Notwithstanding anything contained in this section,¹ [the State Government] may, if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, direct that in respect of such goods or classes of goods as may be mentioned in the notification and subject to such conditions as it may think fit to impose, no tax under this Act shall be payable by any dealer having his place of business in² [the State] in respect of the sale by him from any such place of business of any such goods in the course of inter-State trade or commerce or that the tax on such sales shall be calculated at such lower rates than those specified in sub-section (1) or sub-section (2) as may be mentioned in the notification.

Levy and collection of tax and penalties.

³[9. (1) The tax payable by any dealer under this Act on sales of goods effected by him in the course of inter-State trade or commerce [whether such sales fall within clause (a) or clause (b) of section 3] shall be levied and collected by the Government of India in the manner provided in sub-section (3) in the State from which the movement of the goods commenced:

Provided that, in the case of a sale of goods during their movement from one State to another being a sale subsequent to the first sale in respect of the same goods, the tax shall, where such sale does not fall within sub-section (2) of section 6, be levied and collected in the State from which the registered dealer effecting the subsequent sale obtained the form prescribed for the purposes of clause (a) of sub-section (4) of section 8 in connection with the purchase of such goods.

(2) The penalty imposed upon any dealer under section 10A shall be collected by the Government of India in the manner provided in sub-section (3)—

- (a) in the case of an offence falling under clause (b) or clause (d) of section 10, in the State in which the person purchasing the goods obtained the form prescribed for the purposes of clause (a) of sub-section (4) of section 8 in connection with the purchase of such goods;

(b) in the case of an offence falling under clause (c) of section 10, in the State in which the person purchasing the goods should have registered himself if the offence had not been committed.

(3) The authorities for the time being empowered to assess, collect and enforce payment of any tax under the general sales tax law of the appropriate State shall, on behalf of the Government of India and subject to any rules made under this Act, assess, collect and enforce payment of any tax, including any penalty, payable by a dealer under this Act in the same manner as the tax on the sale or purchase of goods under the general sales tax law of the State is assessed, paid and collected; and for this purpose they may exercise all or any of the powers they have under the general sales tax law of the State; and the provisions of such law, including provisions relating to returns appeals, reviews, revisions, references, penalties and compounding of offences, shall apply accordingly:

Provided that if in any State or part thereof there is no general sales tax law in force, the Central Government may, by rules made in this behalf, make necessary provision for all or any of the matters specified in this sub-section, and such rules may provide that a breach of any rule shall be punishable with fine which may extend to five hundred rupees; and where the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

(4) The proceeds in any financial year of any tax, including any penalty, levied and collected under this Act in any State (other than a Union territory) on behalf of the Government of India shall be assigned to that State and shall be retained by it; and the proceeds attributable to Union territories shall form part of the Consolidated Fund of India.

Collection of tax to be only by registered dealers.

[9A. No person who is not a registered dealer shall collect in respect of any sale by him of goods in the course of inter-State trade or commerce any amount by way of tax under this Act, and on registered dealer shall make any such collection except in accordance with this Act and the rules made thereunder.]

Penalties.

10. If any person—

- (a) fails to get himself registered as required by section 7; or
- (b) being a registered dealer, falsely represents when purchasing any class of goods that goods of such class are covered by his certificate of registration; or
- (c) not being a registered dealer, falsely represents when purchasing goods in the course of inter-State trade or commerce that he is a registered dealer; or

¹Subs. by Act 16 of 1957, s. 2, for «the Central Government».

²Subs. by Act 16 of 1957, s. 2, for «any Union territory».

³Subs. by Act 31 of 1958, s. 6, for the original s. 9 (w.e.f. 1-10-1958).

- (d) after purchasing any goods for any of the purposes specified in clause (b) of sub-section (3) of section 8 fails, without reasonable excuse, to make use of the goods for any such purpose;
- (e) has in his possession any form prescribed for the purpose of sub-section (4) of section 8 which has not been obtained by him or by his principal or by his agent in accordance with the provisions of this Act or any rules made thereunder;
- [(f) collects any amount by way of tax in contravention of the provisions contained in section 9A;]

he shall be punishable with simple imprisonment which may extend to six months, or with fine, or with both; and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

Imposition of penal in lieu of prosecution. ²[**10A.** If any person purchasing goods is guilty of an offence under clause (b) or clause (c) or clause (d) of section 10, the authority who granted to him or, as the case may be, is competent to grant to him a certificate of registration under this Act may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one-and-a-half times the tax which would have been levied under this Act in respect of the sale to him of the goods if the offence had not been committed:

Provided that no prosecution for an offence under section 10 shall be instituted in respect of the same facts on which a penalty has been imposed under this section.]

Cognizance of offences. **11. (1)** No Court shall take cognizance of any offence punishable under this Act or the rules made thereunder except with the previous sanction of the Government within the local limits of whose jurisdiction the offence has been committed or of such officer of that Government as it may, by general or special order, specify in this behalf; and no Court inferior to that of a presidency magistrate or a magistrate of the first class shall try any such offence.

(2) All offences punishable under this Act shall be cognizable and bailable.

Indemnity. **12. No** suit, prosecution or other legal proceeding shall lie against any officer of Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

Power to make rules.

13. (1) The Central Government may, by notification in the Official Gazette, make rules providing for—

- (a) the manner in which applications for registration may be made under this Act, the particulars to be contained therein, the procedure for the grant of such registration, the circumstances in which registration may be refused and the form in which the certificate of registration may be given;
- (b) the period of turnover, the manner in which the turnover in relation to the sale of any goods under this Act shall be determined, and the deductions which may be made in the process of such determination;
- (c) the cases and circumstances in which, and the conditions subject to which, any registration granted under this Act may be cancelled;
- [(d) the form in which and the particulars to be contained in any declaration or certificate to be given under this Act;
- (e) the enumeration of goods or class of goods used in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power;
- (f) the matters in respect of which provision may be made under the proviso to sub-section (3) of section 9;
- (g) the fees payable in respect of applications under this Act.]

(2) All rules made by the Central Government under subsection (1) shall be laid before both Houses of Parliament as soon as may be after they are made and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.

(3) The State Government may make rules, not inconsistent with the provisions of this Act and the rules made under subsection (1), to carry out the purposes of this Act.

(4) In particular and without prejudice to the powers conferred by sub-section (3), the State Government may make rules for all or any of the following purposes, namely:—

- (a) the publication of lists of registered dealers, of the amendments made in such lists from

¹Ins. by Act 31 of 1958, s. 7 (w.e.f. 1-10-1958).

²Ins. by s. 8, *ibid.* (w.e.f. 1-10-1958).

³Subs. by Act 31 of 1958, s. 9, for the original cl. (d) (w.e.f. 1-10-1958).

- time to time, and the particulars to be contained in such lists;
- (b) the form and manner in which accounts relating to sales in the course of inter-State trade or commerce shall be kept by registered dealers;
 - (c) the furnishing of any information relating to the stocks of goods of, purchases, sales and deliveries of goods by, any dealer or any other information relating to his business as may be necessary for the purposes of this Act;
 - (d) the inspection of any books, accounts or documents required to be kept under this Act, the entry into any premises at all reasonable times for the purposes of searching for any such books, accounts or documents kept or suspected to be kept in such premises and the seizure of such books, accounts or documents;
 - (e) ¹[the authority from whom, the conditions subject to which and the fees subject to payment of which] any form of declaration prescribed under sub-section (4) of section 8 may be obtained, the manner in which the form shall be kept in custody and records relating thereto maintained, the manner in which any such form may be used and any such declaration may be furnished;
 - (f) in the case of an undivided Hindu family, association, club, society, firm or company or in the case of a person who carries on business as a guardian or trustee or otherwise on behalf of another person who shall be deemed to be the manager in relation to the business of the dealer in the State and the form in which such declaration may be given;
 - (g) the time within which, the manner in which and ²[the authorities to whom] any change in the ownership of any business or in ³[the name, place or nature] of any business carried on by any dealer shall be furnished.

(5) In making any rule under this section the State Government may direct that a breach thereof shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

¹Subs. by Act 31 of 1958 s. 9, for «the authorities to which» (w.e.f. 1-10-1958).

²Subs. by Act 31 of 1958, s. 9, for «the authorities to which» (w.e.f. 10-1958).

³Subs. by s. 9, *ibid.*, for «the nature» (w.e.f. 1-10-1958).

CHAPTER IV

Goods of special importance in inter-State trade or commerce

Certain goods to be of special importance in inter-State trade or commerce.

14. It is hereby declared that the following goods are of special importance in inter-State trade or commerce:—
- (i) coal, including coke in all its forms;
 - (ii) cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste;
 - ¹[(iii) cotton fabrics, as defined in Item No. * 19 of the First Schedule to the Central Excises and Salt Act, 1944; 1 of 1944,
 - (ivb) cotton yarn, but not including cotton yarn waste;]
 - (viii) hides and skins, whether in a raw or dressed state;
 - (iv) iron and steel, that is to say,—
 - (a) pig iron and iron scrap;
 - (b) iron plates sold in the same form in which they are directly produced by the rolling mill;
 - (c) steel scrap, steel ingots, steel billets, steel bars and rods;
 - (d) (i) steel plates,
(ii) steel sheets,
(iii) sheets sold in the bars same form in and tin which they bars, are directly
(iv) rolled produced by steel the rolling sections,
(v) tool alloy steel;
 - (v) jute, that is to say, the fibre extracted from plants belonging to the species *corkchorus capsularis* and *corkchorus olitorius* and the fibre known as *mesta* or *bimli* extracted from plants of the species *hibiscus cannabinus* and *hibiscus sabdariffa-var altissima*, whether baled or otherwise;
 - (vi) oil-seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, scaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like.

¹Subs. by s. 10, *ibid.*, for the former item (iii) (w.e.f. 1-10-1958).

* Sub. by Finance Act, 1961 No. 14 of 1961.

- ¹[(vii) rayon or artificial silk fabrics as defined in Item No. * 22 of the First Schedule to the Central Excises and Salt Act, 1944;
- (viii) sugar, as defined in Item No. * 1 of the First Schedule to the Central Excises and Salt Act, 1944;
- (ix) tobacco, as defined in Item No. * 4 of the First Schedule to the Central Excise and Salt Act, 1944;
- (x) woollen fabrics, as defined in Item No. * 21 of the First Schedule to the Central Excises and Salt Act, 1944.]
- **(xi) silk fabrics, as defined in Item 20 of the First Schedule to the Central Excises and Salt Act, 1944.

Restrictions and conditions in regard to tax on sale or purchase of declared goods within a State.

²[15. Every sales tax law of a State shall, in so far as it imposes or authorises the imposition of a tax on the sale or purchase of declared goods, be subject to the following restrictions and conditions, namely:—

- (a) the tax payable under that law in respect of any sale or purchase of such goods inside the State shall not exceed two per cent. of the sale or purchase price thereof, and such tax shall not be levied at more than one stage;
- (b) where a tax has been levied under that law in respect of the sale or purchase inside the State of any declared goods and such goods are sold in the course of inter-State trade or commerce, the tax so levied shall be refunded to such person in such manner and subject to such conditions as may be provided in any law in force in that State.]

Repeal of Act 52 of 1952.

16. The Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952, is hereby repealed.

¹ Ins. by Act 31 of 1958, s. 10 (w.e.f. 1-10-1958).

² Subs. by s. II, *ibid.*, for the former s. 15 (w.e.f. 1-10-1958). (S. 7 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) repealed by Act 31 of 1958, s. 12.)

* Sub. by the Finance Act, 1961 No. 14 of 1961.

** Inserted by the Finance Act, 1961 No. 14 of 1961 with effect from 1st day of March, 1961.

MINISTRY OF FINANCE

(Department of Economic Affairs)

Notification

S. R. O. 644.—In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules, namely:—

1. These rules may be called the Central Sales Tax (Registration and Turnover) Rules, 1957.

2. In these rules, unless the context otherwise requires—

- (a) 'Act' means the Central Sales Tax Act, 1956;
- ¹[(aa) 'authorised officer' means an officer authorised by the Central Government under clause (b) of sub-section (4) of section 8;]
- (b) 'Form' means a form appended to these rules;
- (c) 'notified authority' means the authority specified under sub-section (1) of Section 7;
- ²[(cc) 'prescribed authority' means the authority empowered by the Central Government under sub-section (3) of section 9, or the authority prescribed by a State Government under clause (e) of sub-section (4) of section 13, as the case may be;]
- (d) 'section' means a section of the Act;
- ³[(dd) 'transferor' means any person who effects a sale in the mode referred to in clause (b) of section 3;]
- (e) 'warehouse' means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale.

Certificate of registration

3. (1) An application for registration under section 7 shall be made by a dealer to the notified authority in Form 'A' and shall be—

- (a) signed by the proprietor of the business, or, in the case of a firm, by one of its partners, or, in the case of a Hindu undivided family, by the karta or manager of the family, or, in the case of a company incorporated under the Companies Act, 1956, by a director, managing agent or principal officer thereof, or, in the case of a Government, by an officer duly authorised by that Government, or, in the case of any other association of individuals, by the principal officer managing the business; and
- (b) verified in the manner provided in the said Form 'A'.

(2) Where a dealer has more than one place of business within a State, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of business for the purposes of these rules and submit such application to the notified authority specified in respect of the principal place of business so named:

Provided that any place so named shall not in any case be different from the place, if any, declared by him to be the principal place of business, by whatever name called, under the general sales tax law of the State.

4. (1) An application for registration under sub-section (1) of section 7 shall be made not later than thirty days from the date on which the dealer becomes liable to pay tax under the Act.

(2) An application for registration under sub-section (2) of section 7 may be made at any time after the commencement of the Act.

¹ to ³—Inserted by notification No. GSR 896, dated 23rd Sept., 1958 [See Gazette of India Extraordinary (Part 2, Section 3, Sub-section (i) dated 1st Oct., 1958) (w.e.f. 1-10-58)].

¹[(3) A fee of Rs. 5/- shall be payable in respect of every application for registration under sub-rule (1) or sub-rule (2); and such fee may be paid in the form of court-fee stamps affixed to such application.]

5. (1) When the notified authority is satisfied, after making such enquiry as it thinks necessary, that the particulars contained in the application are correct and complete, ²[and the fee referred to in sub-rule (3) of rule 4 has been paid,] it shall register the dealer and grant him a certificate of registration in Form 'B' and also a copy of such certificate for every place of business within the State other than the principal place of business mentioned therein.

³[(2) When the said authority is not satisfied that the particulars contained in the application are correct and complete, or where the fee referred to in sub-rule (3) of rule 4 has not been paid, he shall reject the application for reasons to be recorded in writing:

Provided that before the application is rejected, the applicant shall be given an opportunity of being heard in the matter and, as the case may be, of correcting and completing the said particulars or complying with the requirements of sub-rule (3) of rule 4].

6. The certificate of registration granted under sub-rule (1) of rule 5 shall be kept at the principal place of business mentioned in such certificate and a copy of such certificate granted under the said sub-rule shall be kept at every place of business within the State other than the principal place of business, mentioned in such certificate.

7. (1) Where a dealer desires the certificate of registration granted to him under these rules to be amended, he shall submit an application for this purpose to the notified authority setting out the specific matters in respect of which he desires such amendment and the reasons therefor, together with the certificate of registration and the copies thereof, if any, granted to him; and such authority may, if satisfied with the reasons given, make such amendments, as it thinks necessary, in the certificate of registration and the copies thereof, if any, granted to him.

(2) The provisions of rule 6 shall apply in relation to such amended certificate and copies thereof, as they apply in relation to the original certificate and copies thereof.

⁴[8. (1) Where the certificate of registration granted to a dealer is lost, destroyed, defaced or mutilated, he may on application made in this behalf to the notified authority and on payment of a fee of two rupees obtain a duplicate copy of such certificate.

(2) The fee payable under sub-rule (1) shall be paid in the form of court-fee stamps.]

¹and². Inserted by notification No. GSR 896, dated 23rd Sept. 1958 [See Gazette of India Extraordinary Part 2, Section 3, Sub-section (i) dated 1st Oct., 1958] w. e. f. 1-10-58.

³—Substituted for original rules by notification No. GSR 896, dated 23rd Sep. 1958, [See Gazette of India Extraordinary Part 2, Section 3, Sub-section (i) dated 1st Oct., 1958 (w. e. f. 1-10-58).

⁴. Substituted for original rule by notification No. S. R. O. 3613 dated 6th Nov., 1957 (See Gazette of India, Part II, Section 3 dated 16th Nov., 1957).

¹[Amendment or cancellation of certificate of registration

9. (1) A notified authority shall, before amending or cancelling, as the case may be, the certificate of registration of a dealer under sub-section (4) of section 7, give him an opportunity of being heard in the matter.

(2) If the certificate of registration is proposed to be amended, the dealer shall forthwith produce to the notified authority the certificate of registration and the copies thereof, if any, granted to him, for having them amended.

(3) If the certificate of registration is cancelled, the dealer shall forthwith surrender to the notified authority the certificate of registration and the copies thereof, if any, granted to him.]

10. If any dealer desires to apply under sub-section (5) of section 7 for the cancellation of his registration, he shall submit within the time specified in that sub-section to the notified authority an application in that behalf together with the certificate of registration and copies thereof, if any, granted to him; and such application shall be dealt with in accordance with the provisions of that sub-section.

Determination of turnover

¹[(1)] The period of turnover in relation to any dealer liable to pay tax under this Act shall be the same as the period in respect of which he is liable to submit returns under the general sales tax law of the appropriate State:

Provided that in relation to a dealer who is not liable to submit returns under the general sales tax law of the appropriate State, the period of turnover shall be a quarter ending on the 30th June, 30th September, 31st December and 31st March, as the case may be, in a financial year.

(2)² In determining the turnover of a dealer for the purposes of section 8, there shall be deducted the following amounts from the aggregate of sale prices, namely:

(a) the amount arrived at by applying the following formula:

$$\frac{\text{rate of tax} \times \text{aggregate of sale prices}}{100 + \text{rate of tax}}$$

Provided that no deduction on the basis of the above formula shall be made if the amount by way of tax collected by a registered dealer, in accordance with the provisions of section 9A has been otherwise deducted from the aggregate of sale prices:

Explanation: Where the turnover of a dealer is taxable at different rates, the formula shall be applied separately in respect of each portion of the turnover liable to a different rate of tax.

(b) The sale price of all goods returned to the dealer by the purchaser of such goods within a

¹. Substituted for original rules by notification No. G. S. R. 896, dated 23rd Sept. 1958 (w. e. f. 1-10-58) [See Gaz. of India Extraordinary Part 2, Sect. 3 Sub. Sect. (i) dated 1st Oct. 1958].

². Inserted by notification No. S. R. O. 3613 dated 6th November, 1957 (See Gazette of India Part II, Section 3, dated 16th Nov., 1957).

³. Sub by Notification No. G. S. R. 770 dated the 2nd June, 1961.

period of three months from the date of delivery of the goods:

Provided that satisfactory evidence of such return of goods and such repayment of the amount by way of refund in cash or adjustment in accounts, is produced before the prescribed authority.

¹[12. (1) The declaration and the certificate referred to in sub-section (4) of section 8 shall be in Form «C» and «D» respectively:

Provided that the declaration in Form «C» as in force immediately before the 1st October, 1958 may also be used up to the 30th September, 1963 with suitable modification.*

(2) The certificate referred to in sub-section (2) of section 6 shall be in Form «E1» or Form «EII», as the case may be.

²[*Prescription of goods for certain purposes*

13. The goods referred to in clause (b) of sub-section (3) of section 8 which a registered dealer may purchase, shall be goods intended for use by him as raw materials, processing materials, machinery, plant, equipment, tools, stores, spare parts, accessories, fuel, or lubricants, in the manufacture or processing of goods for sale, or in mining, or in the generation or distribution of electricity or any other form of power.]

¹ Substituted for original rules by notification No. GSR. 896 dated 23rd Sept. 1958 [See Gazette of India, Extraordinary Part 2, Section 3, Sub-section (i) dt. 1st Oct. 1958] (w.e.f. 1-10-58).

* Sub by Notification no. G. S. R. 1001 dated the 21st July 1962.

² Inserted by notification No. GSR. 896 dated 23rd Sept., 1958 [See Gazette of India Extraordinary Part 2, Section 3, Sub-section (i) dated 1st October, 1958] (w.e.f. 1-10-58).

THE CENTRAL SALES TAX (REGISTRATION & TURNOVER) RULES, 1957

FORM A

(See rule 3)

Application for registration under Section 7(1)/7(2) of the
Central Sales Tax Act, 1956

To

*I, son of on behalf of the dealer carrying on the business known as t within the State of t hereby apply for a certificate of registration under section 7(1)/7(2) of the Central Sales Tax Act, 1956, and give the following particulars for this purpose:—

1. Name of the person deemed to be the Manager in relation to the business of the dealer in the said State.
2. Status or relationship of the person who makes this application (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business).
3. Name of the principal place of business in the said State and address thereof.

*Here enter the authority specified in the general or special order issued by the Central Government under section 7(I) of the Act.

tHere enter the name and style under which the business is carried on.

tHere enter the name of the State in which the application for registration is made.

4. Name (s) of the other place (s) in the said State in which business is carried on and address of every such place.
5. Complete list of the warehouses in the said State in which the goods relating to the business are warehoused and address of every such warehouse.
6. List of the places of business in each of the other States together with the address of every such place (if separate application for registration has been made, or separate registration obtained under the Central Sales Tax Act, 1956, in respect of any such place of business, particular thereof should be given in detail).
7. The business is:—
 - wholly
 - mainly
 - partly
 - partly
 - partly
8. Particulars relating to registration, licence, permission, etc., issued under any law for the time being in force, of the dealer.
9. We are member of**
10. We keep our accounts in language and script.

* 11. Name (s) and address (es) of the proprietor of the business/ partners of the business/all persons, having any interest in the business together with their age, father's name etc.

S. No.	Name in full	Father's/ husband's name	Age	Extent of interest in or the business	Present address	Permanent address	Signature	Signature and address of witness attesting signature in col. 8
1	2	3	4	5	6	7	8	9

12. Business in respect of which this application is made, was first started on
13. The first sale in the course of inter-State trade was effected on
14. We observe the calendar and for purposes of accounts our year runs from the (English date) § day of (Indian date) § day of to the (English date/Indian date) day of
15. We make up our accounts of sales to date at the end of every month/quarter/half year/year.

§Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale distribution, retail distribution, contracting or catering, etc., or any combination of two or more of them.

**Here enter the name of the Chamber of Commerce, Trade Association or commercial body, of which the dealer is a member.

*To be filled if the applicant is not a company incorporated under the Companies Act, 1956, (1 of 1956) or under any other law.

tSignature of each of the persons concerned should be obtained and attested.

tEnter here English, Bengali, Fasli, Hijra, Marwari, or other calendar followed.

In filling up these entries dealers who do not observe the English calendar should give the dates according to their own calendar and the corresponding date of the English Calendar. *Strike out portion or paragraph whichever is not applicable.

- ¹ [** 16. The following goods or classes of goods are purchased by the dealer in the course of inter-State trade or commerce for—
- resale
 - use in the manufacture or processing of goods for sale
 - use in mining
 - use in the generation or distribution of electricity or any other form of power ...
 - use in the packing of goods for sale/resale
17. We manufacture, process, or extract in mining the following classes of goods or generate or distribute the following form of power, namely:—
18. The above statements are true to the best of my knowledge and belief.

Name of the Applicant in full
 Signature
 Status in relation to the dealer

Date

THE CENTRAL SALES TAX (REGISTRATION & TURNOVER) RULES, 1957

FORM B

[See rule 5(1)]

Certificate of registration

No. (Central)

This is to certify that * whose principal place of business within the State of is situated at has been registered as a dealer under section 7(1)/7(2) of the Central Sales Tax Act, 1956.

2. [**Here name the goods or classes of goods against each category.]

1. Substituted for original items by notification No. GSR 896 dated 23-9-58 (See Gazette of India Extraordinary Part 2, Section 3, Sub-Section (1) dated 1st Oct. 1958 (w.e.f. 1-10-58).

2. Inserted by notification No. G.S.R. 896 dated 23-9-58 (See Gazette of India Extraordinary Part 2, Section 3, Sub-Section (i) dt. 1st October, 1958 (w.e.f. 1-10-58).

*Here enter the name and style under which the business is carried on.

The business is:

wholly†
 mainly
 partly
 partly
 partly

¹[The class(es) of goods specified for the purposes of sub-sections (1) and (3) of section 3 of the said Act is/are as follows and the sales of these goods in the course of inter-State trade to the dealer shall be taxable at the rate specified in that sub-section subject to the provisions of sub-section (4) of the said section:—

- for resale
- for use in the manufacture or processing of goods for sale.
- for use in mining.
- for use in the generation or distribution of electricity or any other form of power.
- for use in the packing of goods for sale/resale.

The dealer manufactures, processes, or extracts in mining, the following classes of goods or generates or distributes the following form of power, namely:—

.....]

The dealer's year for the purpose of accounts runs from ... day of to the day of

The dealer has no additional place of business/has additional place(s) of business as stated below:—

- in the State of registration
- in other States

The dealer keeps warehouses at the following places within the State of registration:—

- (1)
- (2)
- (3)

This certificate is valid from until cancelled.

Signed

(Notified authority)

Date (Seal)

[†]Enter here whether business is wholly agriculture, horticulture, mining manufacturing wholesale distribution, retail distribution, contracting or catering, etc., or any combination of two or more of them.

Strike out whichever is not applicable.

¹Substituted by notification No. GSR—896 dated 23-9-58 (See Gazette of India, Extraordinary Part 2, Section 3, Sub-Section (i) dated 1st October, 1958 (w.e.f. 1-10-58).

Counterfoil

THE CENTRAL SALES TAX

(Registration & Turnover)
 Rules, 1957

FORM 'C'

FORM OF DECLARATION

[See rule 12 (1)]

Name of issuing State

Office of issue

Date of issue

Name of the purchasing dealer to whom issued alongwith his Registration Certificate No.

Date from which registration is valid

Serial No. ...

**SEAL OF
issuing
authority**

To

..... † (Seller)

.....

Duplicate

THE CENTRAL SALES TAX

(Registration & Turnover)
 Rules, 1957

FORM 'C'

FORM OF DECLARATION

[See rule 12 (1)]

Name of issuing State

Office of issue

Date of issue

Name of the purchasing dealer to whom issued alongwith his Registration Certificate No.

Date from which registration is valid

Serial No. ...

**SEAL OF
issuing
authority**

To

..... † (Seller)

.....

Original

THE CENTRAL SALES TAX

(Registration & Turnover)
 Rules, 1957

FORM 'C'

FORM OF DECLARATION

[See rule 12 (1)]

Name of issuing State

Office of issue

Date of issue

Name of the purchasing dealer to whom issued alongwith his Registration Certificate No.

Date from which registration is valid

Serial No. ...

**SEAL OF
issuing
authority**

To

..... † (Seller)

.....

Certified that the goods

**Order for in our purchase order No. dt. purchased from you as per bill/cash memo stated below* supplied under your chalan No. dt. are for **resale use in manufacture/processing of goods for sale use in mining use in generation/distribution of power

packing of goods for sale/resale and are covered by my/our registration certificate No. ... dt. ... issued under the Central Sales Tax Act, 1956

Name and address of the purchasing dealer in full

Date

(Signature and status of the person signing the declaration)

*Particulars of Bill/Cashmemo.

Date ... No. ... Amount ...

†Name and address of the seller with name of the State.

**Strike out whichever is not applicable

(NOTE: — to be retained by the purchasing dealer)

Certified that the goods

**Order for in our purchase order No. dt. purchased from you as per bill/cash memo stated below* supplied under your chalan No. dt. are for **resale use in manufacture/processing of goods for sale use in mining use in generation/distribution of power

packing of goods for sale/resale and are covered by my/our registration certificate No. ... dt. ... issued under the Central Sales Tax Act, 1956

Name and address of the purchasing dealer in full

Date

(Signature and status of the person signing the declaration)

*Particulars of Bill/Cashmemo.

Date ... No. ... Amount ...

†Name and address of the seller with name of the State.

**Strike out whichever is not applicable

(NOTE: — to be retained by the selling dealer)

Certified that the goods

**Order for in our purchase order No. dt. purchased from you as per bill/cash memo stated below* supplied under your chalan No. dt. are for **resale use in manufacture/processing of goods for sale use in mining use in generation/distribution of power

packing of goods for sale/resale and are covered by my/our registration certificate No. ... dt. ... issued under the Central Sales Tax Act, 1956

Name and address of the purchasing dealer in full

Date

(Signature and status of the person signing the declaration)

*Particulars of Bill/Cashmemo.

Date ... No. ... Amount ...

†Name and address of the seller with name of the State.

**Strike out whichever is not applicable

[NOTE: — to be furnished to the prescribed authority in accordance with the rules framed under section 13(4) (e) by the appropriate State Government.

Counterfoil

FORM 'D'

FORM OF CERTIFICATE FOR MAKING GOVERNMENT PURCHASES

[See rule 12(1)]

(To be used when making purchases by Government not being a registered dealer)

Central Government/Name of the State Govt.

Name of Issuing Ministry/Department...

Name and address of Office of Issue ...

To

.....†(seller)

.....

Certified that the goods
**Ordered for in our purchase order No. dt. purchased from you as per bill/cash memo stated below* supplied under your chalan

No. dt.
are purchased by or on behalf of the Government of

Date Signature

Designation of the authorised Officer of the Government

SEAL OF THE DULY AUTHORISED OFFICER OF THE GOVERNMENT

*Particulars of Bill/Cash Memo

Date No. Amount

†Name and address of the seller with name of the State.

**Strike out whichever is not applicable

(NOTE: — to be retained by the authorised officer)

Duplicate

FORM 'D'

FORM OF CERTIFICATE FOR MAKING GOVERNMENT PURCHASES

[See rule 12(1)]

(To be used when making purchases by Government not being a registered dealer)

Central Government/Name of the State Govt.

Name of Issuing Ministry/Department...

Name and address of Office of Issue ...

To

.....†(seller)

.....

Certified that the goods
**Ordered for in our purchase order No. dt. purchased from you as per bill/cash memo stated below* supplied under your chalan
No. dt.
are purchased by or on behalf of the Government of

Date Signature

Designation of the authorised Officer of the Government

SEAL OF THE DULY AUTHORISED OFFICER OF THE GOVERNMENT

*Particulars of Bill/Cash Memo

Date No. Amount

†Name and address of the seller with name of the State.

**Strike out whichever is not applicable

(NOTE: — to be retained by the selling dealer)

Original

FORM 'D'

FORM OF CERTIFICATE FOR MAKING GOVERNMENT PURCHASES

[See rule 12(1)]

(To be used when making purchases by Government not being a registered dealer)

Central Government/Name of the State Govt.

Name of Issuing Ministry/Department...

Name and address of Office of Issue ...

To

.....†(seller)

.....

Certified that the goods
**Ordered for in our purchase order No. dt. purchased from you as per bill/cash memo stated below* supplied under your chalan
No. dt.
are purchased by or on behalf of the Government of

Date Signature

Designation of the authorised Officer of the Government

SEAL OF THE DULY AUTHORISED OFFICER OF THE GOVERNMENT

*Particulars of Bill/Cash Memo

Date No. Amount

†Name and address of the seller with name of the State.

**Strike out whichever is not applicable

[NOTE: — to be furnished to the prescribed authority in accordance with the rules framed under section 13(3) by the appropriate State Government]

Counterfoil	Duplicate	Original
THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957		
NAME OF STATE	NAME OF STATE	NAME OF STATE
FORM E-I	FORM E-I	FORM E-I
Serial No.	Serial No.	Serial No.
Certificate under sub-section (2) of section 6 [See rule 12(2)]	Certificate under sub-section (2) of section 6 [See rule 12(2)]	Certificate under sub-section (2) of section 6 [See rule 12(2)]
[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3(a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 3(b).]	[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3(a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 3(b).]	[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3(a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 3(b).]
A. Name of the selling dealer	A. Name of the selling dealer	A. Name of the selling dealer
B. (i) Name of the purchasing dealer (ii) Address (with State)	B. (i) Name of the purchasing dealer (ii) Address (with State)	B. (i) Name of the purchasing dealer (ii) Address (with State)
C. (i) Name of place and State in which movement commenced (ii) Name of place and State to which the goods have been consigned by the Signatory	C. (i) Name of place and State in which movement commenced (ii) Name of place and State to which the goods have been consigned by the Signatory	C. (i) Name of place and State in which movement commenced (ii) Name of place and State to which the goods have been consigned by the Signatory
D. (i) Invoice No. and date (ii) Description, quantity and value of goods (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue (iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport	D. (i) Invoice No. and date (ii) Description, quantity and value of goods (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue (iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport	D. (i) Invoice No. and date (ii) Description, quantity and value of goods (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue (iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport
I/We the selling dealer mentioned above do certify that I/We am/are registered under the Act and am/are holding registration certificate No dated in the State of	I/We the selling dealer mentioned above do certify that I/We am/are registered under the Act and am/are holding registration certificate No dated in the State of	I/We the selling dealer mentioned above do certify that I/We am/are registered under the Act and am/are holding registration certificate No dated in the State of
I/We further certify that (i) I/We will pay/have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) of section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of *	I/We further certify that (i) I/We will pay/have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) of section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of *	I/We further certify that (i) I/We will pay/have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) of section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of *
Signature	Signature	Signature
Place	Place	Place
Status or relationship of the person (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business)	Status or relationship of the person (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business)	Status or relationship of the person (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business)
Dated	Dated	Dated
Address (with name of the State)	Address (with name of the State)	Address (with name of the State)
* Sub. by Notification No. G. S. R. 1321, dated the 27th November, 1959.	* Sub. by Notification No. G. S. R. 1321, dated the 27th November, 1959.	* Sub. by Notification No. G. S. R. 1321, dated the 27th November, 1959.
N. B. To be retained by the dealer issuing the certificate.	N. B. To be retained by the dealer receiving the certificate.	[NOTE: — to be furnished to the prescribed authority in accordance with the rules framed under section 13(3) by the appropriate State Government]

Counterfoil	Duplicate	Original
THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957	THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957	THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957
NAME OF STATE	NAME OF STATE	NAME OF STATE
Serial No. FORM E-II	Serial No. FORM E-II	Serial No. FORM E-II
Certificate under sub-section (2) of section 6 [See rule 12(2)] [To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2) (a) or second or subsequent transferor in the series of sales referred to in section 6(2)(b)].	Certificate under sub-section (2) of section 6 [See rule 12(2)] [To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2) (a) or second or subsequent transferor in the series of sales referred to in section 6(2)(b)].	Certificate under sub-section (2) of section 6 [See rule 12(2)] [To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2) (a) or second or subsequent transferor in the series of sales referred to in section 6(2)(b)].
A. Name of the dealer effecting a sale by transfer of the documents of title to the goods	A. Name of the dealer effecting a sale by transfer of the documents of title to the goods	A. Name of the dealer effecting a sale by transfer of the documents of title to the goods
.....
B. (i) Name of the purchasing dealer (ii) Address (with name of State)...	B. (i) Name of the purchasing dealer (ii) Address (with name of State)...	B. (i) Name of the purchasing dealer (ii) Address (with name of State)...
C. (i) Name of place and State in which movement commenced	C. (i) Name of place and State in which movement commenced	C. (i) Name of place and State in which movement commenced
..... (ii) Name of place and State to which the goods have been consigned (ii) Name of place and State to which the goods have been consigned (ii) Name of place and State to which the goods have been consigned
D. (i) Invoice No. and date	D. (i) Invoice No. and date	D. (i) Invoice No. and date
..... (ii) Description, quantity and value of goods (ii) Description, quantity and value of goods (ii) Description, quantity and value of goods
..... (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue... (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue... (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue...
..... (iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport (iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport (iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport
I/We the selling dealers do certify that	I/We the selling dealers do certify that	I/We the selling dealers do certify that
(a) I am/we are registered under the Act and am/are holding registration certificate No. dt. in the State of	(a) I am/we are registered under the Act and am/are holding registration certificate No. dt. in the State of	(a) I am/we are registered under the Act and am/are holding registration certificate No. dt. in the State of
.....
(b) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No. in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in this certificate;	(b) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No. in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in this certificate;	(b) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No. in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in this certificate;
(c) the dealer from whom I/We purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents	(c) the dealer from whom I/We purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents	(c) the dealer from whom I/We purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents

of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) of section 8. *	of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) of section 8. *	of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) of section 8. *
<i>Signature</i>	<i>Signature</i>	<i>Signature</i>
Place Status or relationship of the person (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business)	Place Status or relationship of the person (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business)	Place Status or relationship of the person (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business)
Dated Address (with name of the State)...	Dated Address (with name of the State)...	Dated Address (with name of the State)...
* Sub. by Notification No. G. S. R. 1321, dated the 27th November, 1959.	* Sub. by Notification No. G. S. R. 1321, dated the 27th November, 1959.	* Sub. by Notification No. G. S. R. 1321, dated the 27th November, 1959.
N.B. To be retained by the dealer issuing the certificate. *	N.B. To be retained by the dealer receiving the certificate.	[Note: — to be furnished to the prescribed authority in accordance with the rules framed under section 13(3) by the appropriate State Government.

MINISTRY OF HOME AFFAIRS

New Delhi-2, the 19th November, 1957

Notification

F. 27/14/57-J. II

In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules, namely:

1. *Short title and application.* (1) These rules may be called the Central Sales Tax (Union Territories) Rules, 1957.

(2) They shall apply to all the Union territories other than Delhi,* Himachal Pradesh and Manipur.

2. *Definitions:* In these rules, unless the context otherwise requires—

(a) «Act» means the Central Sales Tax Act, 1956 (74 of 1956);

(b) «Central Rule» means the Central Sales Tax (Registration & Turnover) Rules, 1957; (vide Not. No. F. 26/20/58-J. II dt. 1-10-58);

(c) «Form» means a form appended to these rules;

(d) «Notified authority» means the authority notified by the Central Government under sub-section (1) of Section 7 of the Act;

(e) «Section» means a section of the Act;

(f) «Quarter» means a quarter ending the 31st March, the 30th June, the 31st October or the 31st December of a year.

3. *List of dealers etc.* The notified authority shall, as soon as may be after the commencement of the Central Sales Tax Act, 1956, publish in the Government Gazette, a list of the names and addresses of the registered dealers together with a description of goods covered by the certificates of registration, and

thereafter shall in like manner from time to time publish—

(a) such particulars of any dealer who is subsequently registered or whose registration certificate is amended or whose registration is cancelled as soon as may be after such registration, amendment or cancellation, as the case may be, and

(b) a consolidated list embodying the modifications made in the first list published under this rule.

4. *Accounts:* Every registered dealer shall keep a true account in Form I of the value of goods purchased by him on the authority of the Declaration Form referred to in rule 10.

5. *Statement of purchases:* Every registered dealer shall furnish within one month from the expiry of each quarter a statement in Form II showing the purchases made by him on the authority of the Declaration Forms together with an account of such Forms used by him.

6. *Books etc. to be preserved:* Every registered dealer shall preserve all books of accounts, registers and other documents including bills, cash memoranda, invoices, vouchers and other documents relating to the stocks, purchases, despatches and deliveries of goods for a period of three years after the expiry of the year to which they relate.

7. *Power to require production of accounts etc.:*

(1) The notified authority may require any dealer:

(a) to produce before him any accounts, registers and documents;

(b) to furnish any information, relating to the stock of goods of, or purchases, sales or deliveries of goods by, the dealer or relating to any other matter, as may be deemed necessary for the purposes of the Act.

(2) (a) All accounts, registers and documents relating to the stock of goods of, or purchases, sales and deliveries of goods by, any dealer; and

(b) All goods kept at any place of business of any dealer shall at all reasonable time be open to inspection by the notified authority.

* Not no. 26/23/58-J.II dt. 17-1-59.

** Amended by Min. of Home Affairs Not no. 26/23/58-J. II dt. 17-1-59.

(3) The Notified authority may, for good and sufficient reasons to be recorded in writing, seize such accounts, registers or documents of the dealers as may be necessary, and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution.

8. Manner of exercising power: In requiring the production by any dealer of his accounts registers, documents of stocks of goods strict regard shall be had to the necessity of not disturbing the business of the dealer or the work of his staff any more than is necessary for the purpose of ascertaining the required information.

9. Notice of visit etc.: Unless the Notified authority in his discretion deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stock of goods of such dealer. Such dealer may be required to produce or cause to be produced at the office of the Notified authority such accounts, registers of documents, as may be called for, provided that the Notified authority may, in his discretion, also make the inspection at the dealer's premises.

10. Authority from which Declaration Forms may be obtained, use, custody and maintenance of records of such forms and matters incidental thereto:

(1) A registered dealer, who wishes to purchase goods from another such dealer on payment of tax at the rate applicable under the Act to sales of goods by one registered dealer to another, for the purpose specified in the purchasing dealers' certificate of registration shall obtain from the Notified authority.* The blank Declaration, that is to say Form C, referred to in rule 12 of the Central Rules for furnishing it to the selling dealer. Before furnishing the declaration to the selling dealer the purchasing dealer, or any responsible person authorised by him in this behalf, shall fill in all required particulars in the Form, and shall also affix his usual signature in the space provided in the form for the purpose. Thereafter, the counterfoil of the Form shall be retained by the purchasing dealer and the other two portions marked «original» and «duplicate» shall be made over by him to the selling dealer.

Provided that no single Declaration shall cover more than one transaction of sale, except in cases where the total amount covered by one declaration is equal to or less than Rs. 5,000/- or such other amount as the Notified authority may by general order, notify in the Official Gazette.

Provided further that counter-foils of the declaration forms should be maintained by the dealer for a period of 5 years or such further period as may be prescribed by the Notified authority.

**1 (1A) Blank Declaration Form C referred to in sub-rule (1) shall be obtained by a registered dealer to the extent required by him from the Notified Authority on payment of an amount at the rate of Rs. 2/- per 25 Forms; and such amount shall be paid in the form of court-fee stamps;

* Amended by M. H. A. Notification No. F. 26/20/58-J.III dt. 1-10-58.

** 1. Inserted by M. H. A. Notification No. F. 76/20/58-J.III dt. 1-10-58.

(2) No purchasing dealer shall give, any Declaration except in a Form obtained by the purchasing dealer, on application, from the Notified authority and not declared obsolete and invalid by such authority under the provisions of sub-rule (9).

(3) Every declaration Form obtained from the Notified authority by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such Form or the loss of Government revenue, if any, resolute directly or indirectly from such loss, destruction or theft.

(4) Every registered dealer to whom any Declaration Form is issued by the Notified authority shall maintain, in a register in Form III a true and complete account of every such Form received from the said authority. If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the said authority immediately, shall make appropriate entries in the remarks column of the register in Form III and take such steps to issue public notice of the loss, destruction or theft as the said authority may direct.

(5) Any unused Declaration Forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Notified authority.

(6) No registered dealer to whom a Declaration Form is issued by the Notified authority shall, either directly or through any other person, transfer the same to another person except for the lawful purpose of sub-rule (1).

(7) A Declaration Form in respect of which a report has been received by the Notified authority under sub-rule (4) shall not be valid for the purpose of sub-rule (1).

(8) The Notified authority shall from time to time publish in the Official Gazette the particulars of the Declaration Form in respect of which a report is received under sub-rule (4).

(9) The Notified authority may, by notification, declare that Declaration Forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification.

(10) When a notification declaring Forms of a particular series, design or colour obsolete and invalid is published under sub-rule (9) all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender, to the Notified authority all unused Forms of that series, design or colour which may be in their possession and obtain in exchange such new Forms as may be substituted for the forms declared obsolete and invalid:

Provided that new Forms shall not be issued to a dealer until he has rendered account of the old Forms lying with him and returned the balance, if any, in his hand to the said authority.

10A. Use, custody and maintenance etc. of records of certificates in Form «D»

(1) An authorised officer of the Government (other than the Government registered as a dealer under the Act) who purchases goods on behalf of the Government from a dealer shall furnish a certificate in Form «D» referred to in sub-rule (1) of rule 12 of the Central Rules;

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5000/-.

(2) (a) Before furnishing such certificate, the authorised officer of the Government shall fill in all the required Particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counter-foil of the certificate and make over the other two portions in the certificate marked «original» and «duplicate» to the selling dealer.

(b) The counter-foil of the certificate in Form «D» shall be maintained by the authorised officer of the Government for a period of five years or such further period as may be specified by the Notified Authority.

Explanation.—In this rule, «authorised officer of the Government» means an officer authorised under clause (b) of sub-section (4) of section 8 of the Act;

11. (a) Where a blank or duly completed Declaration Form is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit before it is received by the selling dealer, the purchasing dealer shall furnish in respect of every such Form so lost an indemnity bond to the authority from whom the said Form was obtained, for such sum as the said authority may, having regard to the circumstances of the case, fix.

(b) Where a duly completed Form issued by the purchasing dealer to the selling dealer is lost by such selling dealer, the purchasing dealer shall, on demand from such a selling dealer, issue a duplicate Declaration Form to such selling dealer.

(c) The purchasing dealer who issued any duplicate Form to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the three portions on the duplicate of the Declaration Form:

«I hereby declare that this is the duplicate of the Declaration (Form C) No. signed on and issued to who is a registered dealer of (State) and whose registration certificate number is».

(11) *Transfer, change etc. of business:* (1) If any dealer

(a) sells or otherwise transfers or disposes of his business or any part thereof; or

- (b) discontinues his business or changes his place of business or opens a new place of business; or
- (c) changes the name or nature of his business; he shall, within fourteen days of the occurrence of the event, intimate the fact to the Notified authority.

(2) Where any such dealer dies, his successor or legal representative shall intimate the fact in like manner.

12. *Power to call for further information:*—The notified authority may, for the purpose of the Act:

(1) require any firm or association or Hindu undivided or joint family to furnish him with a statement of the names and addresses of the members of the firm or association or the names and addresses of the manager and members of the family, as the case may be;

(2) require any person whom he has reason to believe to be a trustee, guardian, manager or agent to furnish him with statement of the names of the persons, with their addresses for or of whom he is a trustee, guardian, manager or agent;

(3) require any person whom he has reason to believe to have obtained goods from outside the Union territory to furnish him with a statement of the names of persons with their addresses from whom he has obtained the goods and of the names and prices of goods obtained;

(4) require any person whom he has reason to believe to have despatched goods to any place outside the Union territory to furnish him with a statement of the names of persons with their addresses to whom he has despatched the goods and of the names and prices of goods despatched.

13. *Penalty:*—A breach of any of these rules shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

M. P. RODRIGUES

Under Secretary to the Government of India.

THE CENTRAL SALES TAX (UNION TERRITORIES) RULES, 1957

FORM I

(See Rule 4)

Account of purchases made on the authority of declaration forms

Date	Name and address of the registered dealer together with registration certificate number	Name and complete address of the selling dealer	Name of Railway Station, Steamer-ghat, Post Office, Airport from where goods purchased	Destination of goods purchased	Description of goods purchased	Quantity of weight goods purchased	Value of goods purchased	Selling dealer's invoice/Bill No. & date	No. and date of declaration form issued for such purchase	Any other information relevant for the purpose
1	2	3	4	5	6	7	8	9	10	11

THE CENTRAL SALES TAX (UNION TERRITORIES) RULES, 1957

FORM III

(See Rule 5)

Quarterly statement showing the purchases made on the authority of declaration
form and the Account of such forms

Name of the registered dealer
Address
Registration Certificate No.
Statement for the quarter ending

Description of goods purchased during the quarter	Quantity of weight of goods purchased	Total value of goods purchased	Book No.	No. of forms already used up to and of previous quarter	Account of declaration forms			No. of forms unused
					Month	Form S. No.	To S. No.	

REGISTER OF DECLARATION FORMS MAINTAINED UNDER RULE 10(4) OF
THE CENTRAL SALES TAX (UNION TERRITORIES) RULES, 1957

Receipts					Issues					Remarks			
Date of receipt	Authority from whom received	Book No.	Sl. No. from to	Date of issue	Book No.	Sl. No.	Name & address of seller to whom issued	No. & date of order in respect of which issued	Description of goods in respect of which issued	Value of the goods	Seller's cash Memo/charan No. in reference to which issued	No. & date of Rly. Receipt or other carriers charan for the goods	Surrendered to (Sales Tax authority)
1	2	3	4	5	6	7	8	9	10	11	12	13	14

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